

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

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No. 120

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 39/2021-GST/SIKKIM

Date: 21st December, 2021

NOTIFICATION

In exercise of the powers conferred by clause(b) of sub-section (2) of section 1 of the Finance Act, 2021 (13 of 2021), the State Government hereby appoints the 1st day of January, 2022, as the date on which the provisions of sections 108, 109 and 113 to 122 of the said Act shall come into force.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

